



**Rules and Ancillary Document Review Checklist**  
**(This form must be filled out electronically)**

Document Reviewed: **WAC 458-12-050**

Title: **Listing of real property—Omitted property.**

Reviewer: **James A. Winterstein**

Date Review Completed: **May 15, 2000**

**Is this document being reviewed at this time because of a taxpayer or business association request? (If "YES", explain). YES > NO X.**

Type an "x" (lowercase) in the column that most correctly answers the question, and provide clear, concise, and completed explanations where needed.

**Explain the goal(s) and purpose(s) of the document:** This rule explains the process for the assessor to add omitted real property to the assessment roll. The rule also states the circumstances under which omitted real property may not be added to the assessment roll. The purpose of the rule is to give guidance to assessors throughout the state regarding omitted property so that the law will be applied consistently in all counties.

**2. Need:**

YES	NO	
	x	If reviewing a rule are there any other ancillary documents that can be included in a rule revision? (List ancillary documents in the space provided).
	na	If reviewing an ETB or PTB or any other ancillary document can it be easily included in an existing rule?
x		Is the document necessary to comply with the statutes that authorize it?
	x	Is the document obsolete to a degree that warrants repeal or revision?
	x	Have laws or other circumstances changed so that the document should be amended or repealed?
x		Is the document necessary to protect or safeguard the health, welfare, or safety of Washington's citizens (welfare includes budget levels necessary to provide services to the citizens of the



		state of Washington)?
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Please explain and list those ancillary documents recommended for repeal either because they should be incorporated into a revised rule or have outlived their usefulness.

### 3. Effectiveness:

YES	NO	
x		Is the document providing the results that it was originally designed to achieve in a reasonable manner?
	x	Are there regulatory alternatives or new technologies that could more effectively or efficiently achieve the same objectives?

Please explain answer(s): **The rule continues to provide important and accurate information. However, it is not as clearly written as it could be, and is not as complete as it could be. Additional guidance on the proper treatment of omitted property could be added to the rule.**

### 4. Clarity:

YES	NO	
x		Is the document written and organized in a clear and concise manner so that it can be readily understood by those to whom it applies?

Please explain answer(s): **The rule is reasonably clear as it stands, however, it could be still more clearly and precisely stated and the format could be updated to make it even more readily understood. It could also include additional information relative to who is considered to be a “bona fide**

### 5. Intent and Statutory Authority:

YES	NO	
x		Is the document consistent with the legislative intent of the statutes that authorize it?
x		Is the document based upon sufficient statutory authority?
	x	Is there a need to develop a more specific legislative authorization in order to protect the health, safety, and welfare of Washington’s citizens?
	x	Is there a need to recommend legislative changes to the



		underlying statutes?
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List authorizing statutes, Give cites as required and explain answer(s): **RCW 84.08.070 gives the Department the statutory authority to adopt this rule.**

- 6. Coordination:** Agencies should consult with and coordinate with other jurisdictions that have similar regulatory requirements when it is likely that coordination can reduce duplication and inconsistency.

YES	NO	
	x	Could additional consultation and coordination with other governmental jurisdictions and state agencies with similar regulatory authority eliminate or reduce duplication and inconsistency?

Please explain answer: **No other state agency deals with or supervises the administration of the property tax. In the rule adoption process, the Department consults with and coordinates with local officials to promote uniformity and consistency in the wording and application of the rule.**

- 7. Cost:** (Answer yes only when a Cost Benefit Analysis was completed when the rule was last amended).

YES	NO	
	x	Have qualitative and quantitative benefits of the document been considered in relation to its costs? (Consider only costs imposed by document not statute.)

Please explain answer: **This is an interpretive rule that imposes no new or additional administrative burdens on taxpayers or local government officials that are not imposed by law.**

- 8. Fairness:**

YES	NO	
x		Does the document result in equitable treatment of those required to comply with it?
	x	Should it be modified to eliminate or minimize any disproportionate impacts on the regulated community? (Consider only impacts imposed by document not statute).
	x	Should it be strengthened to provide additional protection?



Please explain answer(s):



- 9. LISTING OF DOCUMENTS REVIEWED:** (Include any documents discussed above. When listing statutes, ancillary documents, or other regulations also provide titles. Court, Board of Tax Appeals (BTA), or Appeals Division (WTD) decisions should be listed by citation followed by a brief description (phrase or sentence) of the pertinent issue(s).)

Statute(s) Implemented: **RCW 84.40.080 Listing omitted property or improvements.**

Court Cases:

- **Tacoma Goodwill Industries v. Pierce County, 10 W. App 197, (1973) Treatment of improperly exempted property as omitted property.**
- **Smith v. Spokane County, 67 W. App 478, (1992) Helps define who is a bona fide encumbrancer.**

Ancillary documents: **None**

Administrative Decisions: **None**

Yes    No

☐    **x**    Business Methods have substantially changed to warrant repealing or amending the document.

☐    **x**    Administrative Changes have occurred enough to warrant repealing or amending the document.

- 10. Review Recommendation:** Indicate whether you are recommending that the Department amend; repeal; or leave the rule or ancillary document as is.

\_\_\_\_\_ Amend

\_\_\_\_\_ Repeal

~~\_\_\_\_\_~~ **x** Leave as is

\_\_\_\_\_ Incorporate ancillary document into a new or existing rule. (Subject of this review must be an ancillary document and not a rule).



**Explanation:** (If you chose amend or a new rule, please explain why rule making is being considered and list specific reasons why the rule is necessary. If you choose "leave as is" explain why rule should remain in its present state. Also explain any recommendation to incorporate and/or repeal an ancillary document): **This rule, although it could be more clearly stated and could be more complete, still provides accurate information and need not be amended at this time.**

**11. Manager action:** Date: \_\_\_\_\_

\_\_\_\_\_ Reviewed recommendation      \_\_\_\_\_ Accepted recommendation

\_\_\_\_\_ Returned for further action

Comments: